

**EXHIBIT E**

**LIQUIDATING TRUSTEE'S CURRICULUM VITAE**

## Kevin P. Clancy, CPA, J.D., CIRA, CFF

Partner – Global Lead - Restructuring & Dispute Resolution Services

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Kevin P. Clancy, CPA, J.D., CIRA, CFF is a Partner with CohnReznick Advisory Group, where he provides financial advisory and litigation support services specializing in the areas of bankruptcy, debt restructuring and investigative and forensic accounting. In this role, he engages in the financial and economic analysis of insolvent and troubled companies, provides advice in turnaround and crisis situations, counsels purchasers in the acquisition of assets within the bankruptcy arena, and provides expert advice to parties in both civil and criminal litigation matters.

Mr. Clancy has been involved in dozens of complex forensic accounting and financial investigatory matters. He has represented various official committees in bankruptcy proceedings including unsecured creditors, reclamation creditors, and asbestos property damage creditors. He has been qualified and testified as an expert in numerous bankruptcy courts throughout the United States as well as state courts.

Mr. Clancy has represented court appointed trustees, receivers, and examiners and has been involved in a large number of high-profile cases, including Madoff, TOUSA, Yellowstone, Ginn/St. Lucie, Chemtura, UMDNJ, Fleming Foods, Federal Mogul, Pittsburgh Corning, Wall Street Deli, ICH (Arby's), Enron, and WorldCom. He has written articles on bankruptcy related topics, financial fraud issues and spoken before various professional organizations.

With an expertise in healthcare insolvency matters, Mr. Clancy has been involved in some of the most complex bankruptcies and restructuring cases in the industry, dealing with such issues as health insurance fraud investigations, sale-leaseback transactions and bankruptcy remote vehicles. He also has significant experience in the Healthcare, Financial Services, Telecommunications, Distribution, and Real Estate Development industries. Additionally, he has more than 20 years of accounting and financial experience in both national and regional public accounting firms, as well as the private sector.

Mr. Clancy is a member of the American Institute of Certified Public Accountants, the New Jersey Society of Certified Public Accountants, the American Bankruptcy Institute (Healthcare Committee), the Association of Insolvency and Restructuring Advisors (current President & Board member), the American Bar Association, and the Maryland Bar Association.

### Functional Expertise

- Restructuring and Insolvency
- Forensic Accounting and Dispute Resolution Services

### Accreditations

- Certified Public Accountant, New Jersey, 2006
- Certified Public Accountant, Maryland, 1993
- Maryland State Bar Association, 1995
- Certified Insolvency and Restructuring Advisor, 2001
- Certified in Financial Forensics, 2008

### Education

- Juris Doctor, Catholic University of America, Washington, D.C., 1994
- Bachelor of Science, Accounting, Catholic University of America, Washington, D.C., 1990

**Kevin P. Clancy, CPA, J.D., CIRA, CFF**  
**List of Testimony, Affidavits and Expert Reports**

In re: Comprehensive Neurosurgical P.C. vs. The Valley Hospital et al. - Superior Court of New Jersey Chancery Division, Bergen County, Case No.: BER-C-19-16; prepared report on economic damages, May 2018.

In re: Fargo Trucking Company, Inc. - United States Bankruptcy Court, Central District of California, Los Angeles Division, Case No. 2:17-bk-23714-NB; testified through Affidavit (fraudulent conveyance and preference issues), February, 2018.

In re: RPM Harbor Services, Inc. - United States Bankruptcy Court, Central District of California, Los Angeles Division, Case No. 2:17-bk-14484-WB; testified through Affidavit (forensic accounting issues), January, 2018.

In re: William E. Stefan vs. Dominick Associates, LLC and The Leonard Rosen Family, LLC, T.I.C. vs. Key Handling Systems, Inc. and Intermodal Properties, LLC - Senior Court of New Jersey, Bergen County, Case No. BER-L-2959-13; prepared expert report, September 2014 (forensic accounting), gave trial testimony, April 2015.

In re: The Rhodes Companies LLC, aka "Rhodes Homes", et al. vs. James M. Rhodes, Sedora Holdings, LLC, Sagebrush Enterprises, Inc., et al. - United States Bankruptcy Court, District of Nevada, Bankruptcy Case No.: 09-14814 (LBR); prepared expert report for mediation brief, October 2013 (forensic accounting and solvency analysis).

In re: Musicland Holding Corp., et al. Plaintiff vs. Best Buy Co., Inc., et al. Defendants - United States Bankruptcy Court, Southern District of New York, Case No. 06-10064 (SMB); prepared expert reports on solvency and preference issues, gave deposition testimony, March - May 2011, December 2012, gave trial testimony, April 2013.

In re: Circuit City Stores, Inc., et al., Debtor vs. Toshiba America Information Systems, Inc. and Toshiba America Computer Products, LLC - United States Bankruptcy Court, Eastern District of Virginia, Case No. 08-35653 (KRH); prepared expert report, June 2012, (preference analysis).

In re: National Century Financial Enterprises, Inc., et al., Debtor: Amedisys, Inc., et al., Plaintiff vs. J.O. Morgan Chase Manhattan Bank, as Trustees; National Century Financial Enterprises, Inc., et al., Defendants - United States Bankruptcy Court, Southern District of Ohio, Eastern Division: Case No. 02-02576; prepared expert report, December 2011, deposition testimony, April 2012 (forensic accounting).

In re: Chemtura Corporation, et al - United States Bankruptcy Court, Southern District of New York: Case No. 09-11233 (REG); prepared expert report, gave trial testimony, November 2010 (claim for damages).

In re: Wells Fargo Bank, N.A., Plaintiff vs. Michael Konover, et al., Defendants - United States District Court, District of Connecticut: Civil Action No. 3:05CV1924 (CFD) (WIG); expert report issued October 2009, gave deposition testimony December 2009 (solvency issues and forensic accounting).

In re: TOUSA, Inc., et al. Debtors: Official Committee of Unsecured Creditors of TOUSA, Inc., et al., Plaintiff vs. Citicorp North America, Inc. et al., Defendants, Citicorp North America, Inc., Third-Party Plaintiff, vs. TOUSA, Inc., et al., Third-Party Defendants - United States Bankruptcy Court, Southern District of Florida, (Fort Lauderdale Division), Case No. 08-10928-JKO; prepared expert report, gave deposition and trial testimony May, June and July 2009 (solvency issues and forensic review of the Debtors' books and records).

In re: Community Hospital Group, Inc. t/a JFK Medical Center v. Jay More, MD, et al., Superior Court of New Jersey, Law Division - Middlesex County, Docket No. MID-C-241-02; testimony given 2008 (forensic accounting and damages).

In re: R&R Capital, LLC, and FTP Capital, Plaintiffs against Linda Merritt, Defendants, Supreme Court of the State of New York, New York County Civil Term: Part 53; testimony given 2006-2007 (forensic accounting/fraud).

In re: Montgomery Ward LLC et al. v. Thomson Multimedia Inc. f/k/a Thomson Consumer Electronics, Inc., United States Bankruptcy Court, District of Delaware, Case No. 00-4667 (RTL); deposition given 2005 (preference analysis).

In re: Pittsburgh Corning Corporation, United States Bankruptcy Court, Western District of Pennsylvania, Case No. 00-22876 JKF, provided expert report and testimony 2004 (asbestos personal injury claims analysis).

In re: Henry Mayo Newhall Memorial Hospital, United States Bankruptcy Court, Central District of California, San Fernando Valley Division, Case No. SV 01-20903 AG, testified through Affidavit (plan of reorganization feasibility issues).

In re: Wall Street Deli, Inc., United States Bankruptcy Court, Northern District of Alabama, Southern Division, Case No. 01-06987-TOM-11, testimony given 2002.

In re: CPC Health Corporation, United States Bankruptcy Court, District of Maryland, Southern Division, Case No. 00-20843-PM; testimony given 2000 - 2001.

In re: Charter Behavioral Health Services, LLC, United States Bankruptcy Court, District of Delaware, Case No. 00-00898 (RRM); deposition given 2001.

In re: Greater Southeast Community Hospital Foundation, Inc., et al., United States Bankruptcy Court for the District of Columbia, Case No. 99-01159; testimony given 2000 - 2001.

In re: Flushing Hospital and Medical Center d/b/a The New York Flushing Hospital Medical Center, United States Bankruptcy Court, Eastern District of New York, Case No. 19817475-260; testified through Affidavit 2000 (claims analysis).

### Presentations and Articles

*A Burning Ring of Fire: Wage and Hour and Other Employment Issues Facing Troubled Companies*: panel moderator, Association of Insolvency & Restructuring Advisors 34<sup>th</sup> Annual Bankruptcy & Restructuring Conference, June, 2018.

*Decisions, Decisions: Investment Strategy: the impact of recent decisions on investment strategy; use of restructuring support agreements and federal and state law remedies; the litigation risk of recoveries absent a bankruptcy filing; the acceleration of debt maturities and redemption/"make whole" premiums; and the scope of § 546(e) "safe harbor" provisions*: ABI 13th Annual Mid-Atlantic Bankruptcy Workshop, August 2017.

*Bankruptcy Alchemy: Can You Really Bankruptcy-Proof a Borrower?*: Troutman Sanders LLP New York Lending Conference, November 9, 2016.

*Superman vs. Mighty Mouse: Whose Superpowers Prevail when a Federal Monitor, Trustee and/or Receiver Collide in a Colossal Case of Health Care Fraud?* ABI 25th Annual Winter Leadership Conference, December 2013.

*There's a New Sheriff in Town: Receivers, Trustees, Monitors and Examiners-The Ins and Outs of Appointments, Powers and Appropriateness: The Association of Certified Fraud Examiners, New York Chapter: Compliance, Risk, Regulation & Investigation Conference* - October 24 & 25, 2013.

*Financial Advisors Roundtable: The Value of Valuations and Payment of Success Fees (Best and Worst Practices)*: ABI 9th Annual Mid-Atlantic Bankruptcy Workshop, August 2013.

*Complacency Not an Option, how having a business continuity plan in place could spell the difference between a temporary interruption and permanent closure*: Financial Executive Magazine, April 2013.

*Current and likely future trajectory of the economy and real estate markets and the impact this will have on the demand for real estate workouts and restructurings*: panel moderator, AIRA 28<sup>th</sup> Annual Bankruptcy & Restructuring Conference, June, 2012.

*What To Do When Your Company Suspects Fraud, A Legal and Forensic Perspective*; J.H. Cohn LLP, Financial Managers Learning Forum, May/June, 2012.

*How Should We Operate in the FCPA & Related Regulatory Culture: Financial Decision Makers and Human Resources Joint Roundtable*, Commerce and Industry Association of new Jersey, May, 2012.

*Financial Advisory Issues in Chapter 11: A Case Study*: panel moderator, ABI 6<sup>th</sup> Annual Mid-Atlantic Bankruptcy Workshop, August, 2010.

*Strong Internal Controls are the Best Defense Against Financial Fraud*: U.S. Business Review, March, 2008.

*Financial Fraud: A Bang Can Begin with a Whimper*: commentary piece published in CFO Magazine, October 2007.

Distressed Investing: presentation for the Due Diligence Symposium 2006, East Brunswick, NJ, February, 2006.

Fleming Reclamation Creditors Trust: A Brave New World: article published in the Daily Bankruptcy Review, October, 2004.

Acknowledgments

Who's Who in Forensic Accounting, Long Island Business Journal, 2010.

Forty Under 40, NJBiz, March 2004